

SECTION IV

OBJECT CODES

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**Prepared by:
Department of Revenue
State Budget Office**

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Personal Services

Personal Services shall mean salaries, wages and other compensation paid to full-time, part-time, temporary and intermittent employees of the spending unit, but shall not include fees or contractual payments paid to consultants or to independent contractors engaged by the spending unit. Salaries of agency heads shall be included in personal services.

- 001 - **Personal Services:** Compensation paid to full-time, part-time, temporary or intermittent employees with payroll deductions, e.g., Federal or State withholding, social security, retirement, etc.
- 002 - **Other Personal Services:** Payments to individuals serving on commissions or members of a board. These payments may include a set fee for service or a per diem but may not include travel expenses that are reimbursable under an accountable travel plan. Also, *includes* payments to personnel without payroll deductions, e.g., payments to full-time students, JTPA payments, patient payments, inmate payments, national guard and fire suppressions when no payroll deductions have been taken. (See Glossary for definition of Accountable Travel Plans, Non-Accountable Travel Plans and Per Diem.) (See Object Code 026)
- 003 - **Payroll Reimbursements:** Reimbursement to another state agency or fund for payroll expenses excluding employee benefits.
- 004 - **Annual Increment:** Annual compensation to an eligible employee as defined in the state code (WV Code §5-5-1). The Annual Increment shall be paid from Activity 004 or from another appropriate activity from which salaries are paid, (e.g., Dam Safety, Activity 607; GAAP Project, Activity 125; Litter Control Conservation Officers, Activity 564) but never from Personal Services, Activity 001. Annual Increment shall always be paid using Object Code 004.

Employee Benefits

(Paid by Employer)

Employee benefits shall mean social security matching, workers' compensation, unemployment compensation, pension and retirement contributions, public employees' insurance matching or any other benefit *normally paid by the employer* as a direct cost of employment.

- 010 - Personnel Division and Public Employees' Insurance:** Fees and charges to those agencies covered by the Personnel Division and PEIA. (Do not include premiums.)
- 011 - Social Security Matching:** Agency share of Federal social security taxes (FICA).
- 012 - Public Employees' Insurance:** Premiums paid to Public Employees' Insurance Agency for public employees' and retirees' health insurance. (Do not include amount for annual 1% PEIA transfer (WV Code §11B-2-15); use Object Code 110.)
- 013 - Other Health Insurance:** Payments made by PEIA or other state agencies to third party carriers.
- 014 - Workers' Compensation:** Premiums or assessments paid to Workers' Compensation Fund predicated on the rate established by Workers' Compensation to each agency and/or division of the agency. For questions on rates contact Workers' Compensation.
- 015 - Unemployment Compensation:** Premiums or assessments paid to Employment Programs.

Note: Must be paid by state warrant.

- 016 - Pension and Retirement:** Funds paid to approved retirement plans and/or annuity plans.

Current Expenses

Current Expenses are those operating costs for an agency, other than personal services and employee benefits, that are generally recurring in nature, (either monthly, quarterly, etc.), but should **not** include expenses for Repairs and Alterations, Assets (Capital Expenditures), Other Disbursements or Transfer of Funds. May include labor charges for producing goods which fall into the following object codes.

Note: Equipment with a total value less than \$5,000 (each item), use Object Code 058.

020 - Office Expenses: Those supplies normally used in the operation of an office and are primarily considered expendable in nature, e.g., letterhead, copy machine paper, toner, typewriter cartridges, calculator ribbons, staplers, tape dispensers, microfilming supplies, photographic film, magazine subscriptions, books and periodicals, cassette tapes, etc. Storage charges for office file documents.

Note: See Object Code 077 for books and periodicals for permanent filing.

021 - Printing and Binding: All types of printing and supplies for printing, duplicating and reproducing; binding of printing, and rebinding of books contracted to commercial printers or State-operated printing shops. Approval required by West Virginia Correctional Industries.

022 - Rental Expense: Rental or lease of real estate, buildings, office space and meeting rooms. Lease or rental agreements covered by this object code must have prior approval by the Leasing Office, Department of Administration. Banquet and/or meeting rooms when used in conjunction with an Object 042 expenditure must have prior approval of the Travel Management Office, Division of Purchasing, Department of Administration. (Not lease purchase.)

023 - Utilities: Natural gas, electric, fuel oil or any other substance used for heating, cooling, light, sanitation fees, trash/garbage disposal, fire service, septic tank maintenance, cable TV charges, and purchase of bottled water. Also includes fees for usage/rental of portable comfort stations (i.e., port-a-pot) and late charges/penalties covered by PSC. Exempt from formal, competitive bidding and approval of the Purchasing Division.

024 - Telecommunications: Monthly charges for the following services: phone services, teleconferencing, long distance charges, portable (cellular) telephones, pagers, data circuits for computers, installations or moving charges, Internet charges, late charges/penalties covered by PSC, line charges for facsimile equipment, and telephone pole rental.

Note: Purchase along with installation of a phone system see object code 070. Any lease purchase payment should be charged to Object Code 153 and/or 154.

025 - Contractual and Professional: Services performed by individuals or firms considered to be professional or semiprofessional in nature. A written agreement (WV-48 or equivalent) is required except for indigent burial payments, and transportation of bodies for chief medical examiner.

Note: DO NOT use Object Code 025 for payments to consultants, engineers or architects who are performing design work for capital asset projects. Use Object Code 122 to report those expenses. Object Code 025 shall only be used when contractual or professional services are purchased and a service is received by the agency. DO NOT use if goods or services are not received (see Object Code 083).

- A. Contractual:** Charges for services performed on a continuing basis (weekly, monthly, etc.), e.g., janitorial custodial service, pest control, moving expenses, microfilming service, laundry service, referees at games, slaughtering of meat, photo developing and prints. Also, food service contracts, such as the student board plan for the residence hall cafeteria, athletic and other event food concessions, operations of the student center cafeteria, feeding student athletes prior to games and at the training table, and feeding residence hall staff during orientation. Also includes services performed on as needed basis, e.g., snow removal, window cleaning, grass mowing, tree trimming, locksmith services and support services for computers and software.
- B. Professional:** Services performed by state agency attorneys, engineers, architects, CPA's, performers, artists, guest speakers and process servers. Expenses incurred by judges and other legal officers in holding court such as court reporters, stenographic services, juror fees, witness fees, or any other expense for holding court or preparation for holding court.

Note: DO NOT use Object Code 025 for payments for Attorney Legal Service Payments (see Object Code 056) or Attorney Reimbursable Expenses (see Object Code 057) which are external to state government.

- C. Consultants and Consulting Fees:** Fees for service, per diem, and/or honorariums for consultants in accordance with an approved agreement with the spending agency.
- D. Security Service:** For bonded security guards or services provided by an outside firm and not an individual on the state payroll.
- E. Research, Educational and Medical Contractual:** Payments made for services provided by a vendor for research or educational reasons, e.g. transportation of bodies and burials for the indigent.

Note: For medical services by physicians, labs and hospitals, see Object Code 156.

- 026 - Travel:** Payments for authorized in-state and out-of-state travel expenses in accordance with the State Travel Regulations as issued by the Travel Management Office, Division of Purchasing, Department of Administration and other approved travel plans. This object code is applicable to state employees, board members, commission members, consultants, contractors, and students, patients, and inmates of state schools, hospitals and institutions. Includes athletic travel, team and associated individual travel.

Note: Do not include per diem - only travel related to per diem. (See Object Code 002.)
For those travel expenses associated with training and development, see Object Code 052.

- 027 - Computer Services:** Charges for computer services by IS&C, WVNET, State Auditor's Office, legislative computer system, or any other authorized state agency for programming, machine time, transaction fees, software and/or related computer expenses.

- 029 - Vehicle Rental:** Auto, aircraft (i.e., fixed wing and helicopter), farm equipment (off road) rental, earth moving, hauling, and DOH emergencies for snow/flood.

Note: Do not use for lease purchase items. (See Object Code 153 and 154.)

- 030 - Rentals (Machine and Miscellaneous):** Rental of data processing equipment, computers, printers, copying machines, word processors, telephones, safe deposit boxes, or any other equipment not owned by the spending agency. Includes rental of specific materials or equipment necessary for the production of a program or exhibit except for Training and Development.

Note: Do not use for vehicle rental or for lease purchase of equipment.

- 031 - Association Dues and Professional Memberships:** Dues for membership in associations that benefit the state or the agency require the Department Secretary's or designee's approval. Also an employee's current professional licensing fee that is necessary (i.e., required) to perform his or her CURRENT job or enable the employee to remain current in the job related field. (Attorney General's Opinion July, 1993.)

- 032 - Fire, Auto, Bond and Other Insurance:** All premiums for casualty, liability, vehicle insurance, employee bond and fidelity insurance. Request for payments to outside insurers must be approved by State Board of Risk and Insurance Management.

- 033 - Food Products:** For purchase of food and food products from the Department of Agriculture - Land Division or from public vendors if unavailable from Department of Agriculture - Land Division for consumption by residents and/or inmates of state institutions.

Note: Does not include food or food products for resale, e.g., food purchased for college cafeterias. (Use Object Code 040, merchandise for resale.)

- 034 - Clothing, Household and Recreational Supplies:** Articles of clothing purchased or rented for state employees, inmates and patients, such as uniforms, linens, blankets, and material purchased for repair and maintenance of the above. Household supplies include items purchased for cleaning, laundering, detergents, disinfectants, light bulbs, garbage cans, trash bags, etc. Any expenditures for athletic or recreational supplies which are not specifically included in any other object code.

Note: Personal hygiene and personal care products are not to be included in this object code. (Use Object Code 037.)

- 035 - Advertising and Promotional:** Newspaper ads for legal public notice requirements, procurement bids, radio and television spots, special sponsorships, publicity advertising to include pamphlets, road maps, and bill boards. Expenditure by the Governor's Office, West Virginia Development Office, Lottery, Tourism and Division of Natural Resources - Parks for food, nonalcoholic beverages, and related expenses for the entertainment of guests and authorized employees in surroundings conducive to business discussions for the purpose of economic development. These expenses must not be incurred for personal or social purposes, nor merely reciprocal in nature. Expenditures by any spending agency for display booths and promotional items at trade shows, travel shows, fairs, and similar events must follow guidelines as issued by Division of Purchasing, Department of Administration. (Marketing Services to procure advertising should be paid under Object Code 025.)

Note: See the Agency Purchasing Procedures Manual issued by the Division of Purchasing, Department of Administration.

- 036 - Vehicle Operating Expense:** For vehicle operating expenses including helicopter and fixed wing aircraft. Gasoline, oil, grease, minor repairs such as headlight replacement, tire repair, and wheel alignment.

Note: Major repairs, body damage, glass replacement or aircraft maintenance agreements are not to be included in this object code. (See Object Code 065 - Vehicle Repairs.)

- 037 - Research, Educational, and Medical Supplies:**

Research: Material primarily used for a laboratory environment, e.g., beakers, test tubes, blood slides, lab mice, chemicals, etc.

Educational: Material primarily used for, but not limited to classroom instruction, pencils, papers, erasers. Included in this object code are interlibrary charges for Higher Education.

Medical: Personal hygiene/care products for patients and/or inmates and medications.

Note: Bills for physicians are not included in this object code. (See Object Code 156.)

- 038 - Routine Maintenance Contracts/Warranties:** Charges for routine maintenance contracts/warranties for office equipment/machinery, elevators, heating, air conditioning, aircraft (i.e., fixed wing and helicopter) and communications equipment.
- 039 - Manufacturing Supplies:** Material and supplies used in the manufacture of a finished product, such as material used in making paint, clothing, license plates and furniture.
- 040 - Merchandise for Resale:** Those items purchased for the purpose of resale, e.g., food, candy, souvenirs, etc.; in places such as student unions, state parks, book stores, college cafeterias; computer paper at IS&C; supplies purchased by Prison Industries.
- 042 - Hospitality:** Food, nonalcoholic beverages and related expenses for the reception of guests by a spending agency for a specific event or function relating to conducting state business. All hospitality events for functions estimated to cost \$5,000 or greater must have prior approval of the Purchasing Division, while those costing less than \$5,000 may be submitted for payment without approval of the Purchasing Division. (For expenses related to student activities, use Object Code 051.)
- 043 - Educational Training (Stipends):** Fixed sums paid regularly to an employee of a state agency or an outside participant (under contract) attending school. The allowance is for reimbursement of expenses in performance of work outside the scope of normal job duties and employment contracts and may be paid to faculty or students. Stipends are allowed for periodic payments to graduate assistants, dormitory resident assistants and officers of student government associations or similar student organizations.
- Note: Do not include grants, awards, scholarships and loans under this object code. (See Object Code 083).**
- 045 - Farm Expense:** Expenditures for operation of a farm. Primarily for the purchase of feed, grain, seed, fertilizer, pesticides and veterinary supplies.
- 046 - Subsistence:** To be used by agencies authorized in WV Code, e.g., West Virginia State Police and Division of Natural Resources. State Code reference must be provided.
- 048 - Discharge and Parole Allowance:** As required by penal institutions.
- 051 - Miscellaneous:** Allowable employee recognition awards, except those paid from personal services and benefits, and those supplies or services which cannot be classified under any other object code.

- 052 - Training and Development:** All costs which are associated with the training, development, and education of an employee; including those materials solely purchased for in-house training (transparencies, films, videos, etc.), rental of training facilities, video teleconferencing charges related to training and education, any professional consulting services in the conducting of training, reimbursement of authorized travel expenses (as allowed by the State Travel Regulations) incurred while attending training seminars, and tuition reimbursements for job-related course work and IS&C site training fees.

Note: Do not include grants, awards, scholarships, loans, or those costs incurred during routine agency and professional association meetings under this object code.

053 - Postal and Freight:

Postal: Those charges for postage, box rent, postage meter or any charges connected with the United States Postal System or charges by Central Mail.

Freight: Charges for either shipping or receiving material. This will include courier service charges, motor freight, air freight and other express charges. United Parcel Service or similar companies charges are to be considered freight charges.

Note: Freight charges on pieces of equipment received should be considered as part of the cost of the equipment and charged to an asset object code.

- 054 - Computer Supplies and Equipment:** Lines, cable, connector, packaged computer software and licenses, computer hardware, modem, CD ROM, printers, scanners and other computer supplies or equipment (does not include computer publications) for use in the office. (Less than \$5,000 each.) (More than \$5,000 see Object Codes 170 and 171.)

NOTE: Refer to the Purchasing Division's handbook on Inventory Management and Surplus Property Disposition defining the requirements on reportable equipment to be added to the Fixed Asset System.

- 056 - Attorney Legal Service Payments:** Payments to attorneys for legal services provided (i.e., indigent defense counsel, other defense counsel, legal research, mental hygiene legal services and other related legal services.)

Use only when paying attorneys who are external to state government and paying using an invoice (I-document).

Note: DO NOT use for payments to state agencies.

057 - Attorney Reimbursable Expenses: Payments to attorneys for reimbursable expenses such as telephone, travel, postage, expert witness, court reporters, private investigations or other related expenses.

Use only when reimbursing expenses for attorneys who are external to state government and paying using an invoice (I-document).

Note: DO NOT use for payments to state agencies.

058 - Miscellaneous Equipment Purchases: All purchases of equipment, including firearms, with a dollar value less than \$5,000. Does not include computer related equipment (see Object Code 054). Refer to Asset Section (page 59) for assets over \$5,000.

*All equipment with an acquisition cost of \$1,000 or more and a useful life of one (1) year or more are to be added to the Fixed Asset System. The only exception to this policy is **firearms**, which are to be added to the Fixed Asset System regardless of cost.*

Note: Refer to the Purchasing Division's handbook on Inventory Management and Surplus Property Disposition defining the requirements on reportable equipment to be added to the Fixed Asset System.

Repairs and Alterations

Repairs and Alterations shall mean repairs to structures and minor improvements to property which do not increase the capital assets. Included in Repairs and Alterations are all expenditures made for repairs to buildings, grounds and equipment.

Replacement of existing equipment shall not be considered as Repairs and Alterations - only the repair of existing equipment.

- 061 - Office and Communication Equipment Repairs:** Labor and/or materials used in the repair of an office machine such as a typewriter, computer, calculator, copying machine, reupholstering a chair, two-way radios (hand or vehicular), telephone repairs, etc.
- 062 - Research, Educational, and Medical Equipment Repairs:** Labor and/or material used in the repair or maintenance of equipment located in the classroom or laboratories. Also, for repairs or maintenance of any medical equipment.
- 063 - Building and Household Equipment Repairs:** Labor and/or material used in the repair and maintenance of equipment normally located within a repair or machine shop, custodial equipment such as floor polishers, dorm furniture such as a refrigerator, and heating and air-conditioning system repairs.
- 064 - Routine Maintenance of Buildings:** Labor and/or materials used to make repairs to a building either internally or externally. **Repairs that increase the life or value of the building are to be reported under Object Code 143 or 157.**
- 065 - Vehicle Repairs:** Repair of vehicles used primarily for individual(s) transportation; autos, vans, buses, station wagons, aircraft (i.e., fixed wing and helicopters). This object code is to be used for repairs considered major repairs as opposed to regular maintenance. (Use Object Code 036 for regular maintenance.)
- 066 - Routine Maintenance of Grounds:** Labor and/or materials for maintenance activities, such as painting fencing, planting annual flowers, stenciling or striping of parking areas, etc. **Activities that increase the life or value of the grounds are to be reported under Object Code 148 or 157.**
- 067 - Farm and Construction Equipment Repairs:** Labor and/or material for repair and maintenance of heavy equipment such as dozers, tractors, end loaders, riding lawn mowers, etc.
- 068 - Other Repairs and Alterations:** Labor and/or materials for repairs to power tools, hand tools, and miscellaneous small equipment. This object code should be used for repair or maintenance of occupational equipment or athletic equipment and any other repairs and alterations for object codes not classified above (Object Code 061 through 067).

Assets

Assets are of long-term character and are intended to be held or used, such as land, buildings, machinery, furniture, roads, bridges and other equipment. These items shall have an appreciable and calculable period of usefulness in excess of one year. May include labor for producing equipment or infrastructure.

Lease purchase of items meeting the above criteria must be reported under Object Codes 153 and 154.

Object codes in this section are for the acquisition of Fixed Assets or Infrastructure over \$5,000. Equipment with a total value less than \$5,000 (each item), see Object Code 058.

*All equipment with an acquisition cost of \$1,000 or more and a useful life of one (1) year or more are to be added to the Fixed Asset System. The only exception to this policy is **firearms**, which are to be added to the Fixed Asset System regardless of cost.*

Note: Refer to the Purchasing Division's handbook on Inventory Management and Surplus Property Disposition defining the requirements on reportable equipment to be added to the Fixed Asset System.

- 070 - Office and Communication Equipment:** Any article that is purchased for use or is to be located within the office and any purchases of equipment used in the field of communications, e.g., desks, bookcases, two-way radios, copiers, printing equipment, etc.; includes vehicular two-way radios and the installation of the radios. (Value greater than \$5,000 for each item.)
- 071 - Medical Equipment:** Articles of medical equipment, e.g., x-ray equipment, dental chairs, etc. (Value greater than \$5,000 for each item.)
- 072 - Research and Educational Equipment:** Equipment purchased for primary use in school classrooms or labs or in occupational therapy, e.g., sewing machine for teaching or enhancing sewing skills, computers in classrooms, welding equipment which has a primary function of welding instruction, etc. (Value greater than \$5,000 for each item.)
- 073 - Household Equipment and Furnishings:** Equipment purchases for items normally found in the home or the operation of a home, e.g., dorm furniture, drapes, bedding (not linens), carpeting, room air conditioning, etc. (Value greater than \$5,000 for each item.)
- 074 - Building Equipment:** Those items that become part of the real estate after installation. Built-in cabinets, garbage disposals, furnaces, air-conditioning (not room air-conditioners, unless walls are altered for permanent installation). (Value greater than \$5,000 for each item.)
- 075 - Vehicles:** Vehicles that are purchased primarily for transportation of people and light hauling, e.g., cars, station wagons, buses, vans, pick-up trucks, trailers. Construction and farm vehicles (tractors) are not classified in this object code. (Value greater than \$5,000 for each item.)

- 076 - **Livestock, Farm, and Construction Equipment:** Purchases of livestock and farm equipment (includes riding mowers and lawn care equipment). Purchases of heavy equipment used in construction, e.g., trucks, graders, dozers, etc. (Value greater than \$5,000 for each item.)

- 077 - **Books and Periodicals:** All books plus periodicals when bound for permanent filing. Films, Internet library access, VCR tapes, CD's and recordings (value greater than \$5,000). This would include a single book purchased with a value of less than \$5,000 if when added to a collection, the total value of the collection would exceed \$5,000 (e.g., State Code books).

- 078 - **Other Capital Equipment:** Any equipment purchases greater than \$5,000 not classified in any other object code.

- 092 - **Building Construction:** Disbursements for the construction of buildings.

- 120 - **Contractor Payments for Capital Asset Projects:** Payments to contractors for the construction of capital infrastructure projects, such as roads, bridges, water systems, rail lines, etc.

- 121 - **Purchase of Materials and Supplies:** The acquisition of materials and supplies that will be placed into an agency's physical inventory and perhaps be stockpiled for lengthy periods of time. Examples include stone, lumber, salt, equipment parts, paint.

- 122 - **Consultant Payments for Capital Asset Projects:** Fees for services by consultants (including architects and engineers) undertaking the design of capital asset projects. An approved agreement with the spending agency must exist.

- 143 - **Building Improvements:** Labor and/or materials used to alter a State owned building, either internally or externally, in such a fashion as to improve the overall life or value of the structure when an agency or institution owns the building. (See Object Code 157 for non-State owned property.)

- 144 - **Reclamation of State Owned Property:** Labor and/or materials to return areas disturbed by industries, businesses or private citizens to environmentally regulated standards. Ownership of the areas transfer to the State. (See Object Code 130 for non-State owned property.)

- 148 - **Land Improvements:** Labor and/or materials for improvements to State owned grounds only, e.g. paving the approach to the building, landscaping or building demolition. This object code is to be used only for those projects that upgrade value. (See Object Code 157 for non-State owned property.)

- 149 - **Land Purchases:** Disbursements for the acquisition of land, regardless of value. Charges and fees for title searches and tax stamps are included. **Payments for property damage and moving expenses are to be charged to Object Code 094.**

- 150 - **Building Purchases:** Disbursements for the acquisition of buildings.

- 157 - **Leasehold Improvements:** Labor and/or materials used to alter a leased building, either internally or externally, or grounds of building, in such a fashion as to improve the overall life or value of the structure when an Agency or Institution does NOT OWN, but leases, the building.
- 170 - **Computer Equipment:** Any computer hardware, monitor, lines, cable, connector, modem, CD ROM, printers, and other computer equipment (**does not** include computer publications or software) purchased for use in the office. (Value greater than \$5,000 for each item.) Any lease purchase should be charged to Object Code 153 and/or 154. (Value less than \$5,000, see Object Code 054.)
- 171 - **Computer Software:** Any computer software or licenses purchased for use in the office. (Value greater than \$5,000 for each item.) Any lease purchase should be charged to Object Code 153 and/or 154. (Value less than \$5,000, see Object Code 054.)

Other Disbursements

080 - Payment of Taxes: Used for the payment of taxes levied on an agency to an authorized collecting agent, such as the payment of personal property tax, motel/hotel tax, or other payments of taxes. Taxes collected on behalf of the State, such as Consumers Sale Tax, should be remitted to the appropriate state agency via a revenue transfer adjusting entry.

081 - Payment of Claims and/or Settlement Agreements: Payments of claims and settlement agreements awarded by Workers' Compensation, Bureau of Employment Programs, PEIA, CHIP, BRIM, and other state agencies which pay claims and/or settlement agreements.

This object code is appropriate for payments to the actual victim of a crime, but not for any expenses paid to others as a result of the crime. Payments to others as a result of a crime should also be processed using the appropriate object code for the original type of payment.

Claims awarded through the Court of Claims on behalf of state agencies for items such as, but not limited to, acquisition of land, disbursements to physicians and hospitals for medical services, attorney fees, and payments to a vendor for any other unpaid debt of the state should be processed using the appropriate object code for the original type of payment being made, as if the state agency had processed the payment.

083 - Grants, Awards, Scholarships, and Loans: Disbursement of funds for the payment of grants such as grants, fairs and festivals for the Department of Agriculture and the Division of Culture and History; the payment of agricultural awards, awards for contests, educational scholarships, entitlement grants, financial aid for students, Upward Bound stipends, economic loans or other appropriate authorized expenditure. Agency must have granting authority and may determine the guidelines stating how the grant funds are to be expended.

Note: A grant is defined as funds that are distributed to a recipient where no goods or direct services are received by the granting agency. DO NOT use this object code to purchase goods or services. DO NOT use this object code for grants disbursing Federal Funds (see Object Code 128).

084 - Case Services (Human Services, Health, Vocational Rehabilitation): Payments for a variety of case services to meet and/or maintain the needs of clients, including travel reimbursement to transport clients to receive services, room and board (paid directly to clients), medical supplies for clients which include medications, medical records and other rehabilitation equipment. Also, to support the covered children within the Services to Children programs, Family Support, Chore Services, Day Care, Independent Living, Adult Family Care, Personal Care Homes and Adoption Subsidies, Child Protective Services, Medley Gibson, Adult Emergency Care and Emergency Shelter.

Note: For medical services by physicians, labs and hospitals, see Object Code 156.

- 086 - **Tax Mapping:** Disbursements by Department of Revenue, Tax Division for surface and mineral maps.
- 088 - **Bond Sale Costs:** Those costs incurred, by the State spending agency in the sale of bonds, e.g., broker commission, bond counsel, trustee fees, insurance fees and other associated costs related to the sale of the bonds, but shall not include the normal disbursements to retire bonds (see Debt Service Object Codes 151, 152, 153 and 154).
- 089 - **Bank Costs:** For bank service charges, including credit card processing fees, fees and handling fees.
- 090 - **Assistance Payments:** Disbursements by Division of Human Services to claims recipients, e.g. food stamps, foster care for children, clothing, homeless and T.R.I.P, and other public assistance payments.
- 093 - **Reimbursement:** Expense to Expense transfers for services provided in accordance with applicable state law and not identified by a specific object code(s).
- 094 - **Miscellaneous Land Expenses:** Includes moving expenses directly related to land acquisition by the State and minor property damage.
- 096 - **Other Interest and Penalties:** To be used for all interest and penalty payments, including IRS penalty interest and other payroll related interest assessments, e.g., interest on back wage settlements, prompt payment interest, interest payments to U.S. Treasury for audit findings, etc. (Does not include Debt Service interest.)
- 097 - **Lottery Prizes:** Payment of lottery prizes.
- 098 - **Managed Care Premiums for Clients (DHHR Use Only):** A monthly rate paid to a managed care organization to furnish a range of covered benefits for enrollees at a single fixed price.
- 099 - **Natural Disaster Grants:** Payments made to victims as a result of a declared natural disaster in West Virginia. These payments only include actual disaster payments made to a claimant and does not include any expenses associated with disaster recovery or unemployment assistance payments.
- 111 - **Counties and Municipalities:** Remittance to counties and municipalities for statutory distributions.
- 112 - **Reissue - 6 Month Checks (Treasurer's Office Use Only):** Reissue of state warrants due to stop payments and/or check dates greater than six months old.
- 113 - **Payment of Coal Severance Tax:** Distribution of coal severance taxes to counties and municipalities.
- 114 - **Investments:** Disbursements for investment purposes by the Treasurer's Office.

- 115 - **Membership Loans, Retirement Funds:** Disbursements for employees withdrawing from retirement funds.
- 116 - **Pension Benefits:** To be used for those individuals who receive monthly retirement checks and whose retirement benefits have been fully vested.
- 117 - **Withdrawal from Retirement Funds:** To be used when individuals leave employment before their retirement benefits are vested and disbursements/withdrawals are made from the retirement fund.
- 118 - **Purchase of U.S. Savings Bonds:** Disbursements for United States Savings Bond purchases.
- 123 - **Payments to National Guard (Governor's Office Use Only):** Payments by the Governor's Office or their designee for quarters and subsistence for National Guard while on active duty when activated by the Governor.
- 124 - **Cost Allocation Adjustment/Settlement:** To be used to allocate expenditures to the proper funds when an agency estimates a "draw down" and later determines actual expenses for a project.
- 125 - **Indirect Cost Reimbursement:** To be used to appropriately restate and transfer expenses in a fund that is being reimbursed for administrative overhead costs by the federal government.
- 127 - **Trustee Payments:** Remittance of bond sale proceeds to third party administrators.
- 128 - **Federal Subrecipient Disbursement:** Disbursements of federal awards made to subrecipients to carry out a federal program. The definition of subrecipient is any nonfederal entity, not-for-profit organization, county or municipality that expends federal awards received from a pass-through entity, (i.e., a state agency) to carry out a federal program, but does not include an individual who is a beneficiary of such a program. This object code should be used for federal awards only and is not to be used for processing vendor payments or payments made with state funds.

Note: Federal government guidelines require subrecipient payments to be reported separately from agency disbursements.

- 129 - **Taxable Grants and Subsidies for Agriculture:** Payments for USDA Agricultural subsidies.
- 130 - **Reclamation of Non-State Owned Property:** Labor and/or materials to return areas disturbed by industries, businesses or private citizens to environmentally regulated standards. Ownership of the areas does not transfer to the State. (See Object Code 144 for state-owned property.)
- 151 - **Debt Service (Bonded - Principal):** Expenditures for principal payments on bonded debt.
- 152 - **Debt Service (Bonded - Interest):** Expenditures for interest payments on bonded debt.

- 153 - **Debt Service (Leases - Principal):** Expenditures for principal payments on lease purchases, including capital leases and notes payable. **Do not include Operating (Rental) Lease Payments.**
- 154 - **Debt Service (Leases - Interest):** Expenditures for interest on payments on lease purchases, including capital leases and notes payable. **Do not include Operating (Rental) Lease Payments.**
- 155 - **Taxable Grants and Subsidies:** Subsidized energy financing or grants for projects designed to conserve or produce energy but only with respect to section 38 property or dwelling unit located in the United States. Also for other taxable grants. For Agriculture, see Object Code 129.

Note: Federal grants are ordinarily taxable unless stated otherwise in the legislation authorizing the grant. Do not use this object if the grant has been determined to be nontaxable.

- 156 - **Medical Service Payments:** Payments for medical care which means the amount paid for the diagnosis, cure, mitigation, treatment or prevention of disease and for treatments affecting any part or function of the body and is primarily to alleviate or prevent a physical or mental defect or illness. The fees for these services will be paid to doctors (e.g. dentists, surgeons, chiropractors, psychiatrists, psychologists, practitioners, etc.), also to include, but not limited to, hospital services, qualified long-term care services, nursing services, medical laboratory fees, acupuncture, treatment facilities for addiction and veterinarians.

Transfer of Funds

- 100 - Fund Transfers:** Transfer of operating funds from one fund to another not related to any prior expenditure.
- 110 - Public Employees' Insurance Reserve Transfer:** Statutory transfer of funds in accordance with WV Code §11B-2-15. The amount of this transfer shall be one percent of the agency's annualized expenditures from state funds, excluding Federal Funds based on filled full-time equivalents as determined by the State Budget Office as of the first day of April for each fiscal year beginning on May 31, 2000 and annually thereafter. The only exclusions are the Higher Education Policy Commission and its affiliates.

Note: Use 553 as the revenue source.